REMARKS

Claims 1 and 5-13 are pending in this application, and stand rejected.

Independent claims 1, 6 and 10 have been amended by this Amendment.

Reconsideration of all of the claims of the application is respectfully requested.

In the Final Office Action mailed June 14, 2007, claims 1 and 5 were rejected were rejected under 35 U.S.C. §103(a) as being unpatentable over Böhm et al. (US Patent No. 5,230,940) in view of Sorrells (US Patent No. 4,112,161), in further view of Herd (US Patent No. 3,706,250). Claims 6-8 and 10-12 were rejected under 35 U.S.C. §103(a) as being unpatentable over Böhm et al. (US Patent No. 5,230,940) in view of Sorrells (US Patent No. 4,112,161) and Herd (US Patent No. 3,706,250), and in further view of Usui (US Patent No. 4,511,424). Claims 9 and 13 were rejected under 35 U.S.C. §103(a) as being unpatentable over Böhm et al. (US Patent No. 5,230,940) in view of Sorrells (US Patent No. 4,112,161), Herd (US Patent No. 3,706,250), Usui (US Patent No. 4,511,424), and in further view of Beggs et al. (US Patent No. 4,384,020).

Applicant respectfully traverses all of the rejections. Applicant has amended the independent claims 1, 6 and 10 to recite that the backing roll is maintained at a temperature of about 10 to 50 degrees Celsius. By maintaining the backing roll at a temperature of about 10 to 50 degrees Celsius, the perforations are instantly cooled and hardened to retain their originally formed shape so that the noise absorbing performance of the perforations is maintained at its best. It can also assist in the formation of the spikes in the backing roll. Applicant submits that none of the cited prior

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art, alone or in combination discloses this feature. Accordingly, the claims, as amended, are allowable.

Applicant submits that the application is in condition for allowance. Such action is therefore respectfully requested at an early date. If there are any fees due in connection with this matter, please charge Applicant's Deposit Account No. 01-0265.

Respectfully submitted,

/ Stephen S. Ashley, Jr. / Stephen S. Ashley, Jr. Attorney for Applicant Reg. No. 47,394

Stephen S. Ashley, Jr. Adams Intellectual Property Law P.A. 201 South College Street, Suite 2350 Charlotte, North Carolina 28244 Tel. 704-375-9249

Fax: 704-375-0729 e-mail:ssa@adamspat.com Our File No. 3234/1